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Stevens Estate,

v.

UNITED STATES OF AMERICA,

Defendant.

## UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF CALIFORNIA RICHARD O. STEVENS, Trustee of The ) No. 05-03967 SC Gloria S. Stevens Trust, and Named ) Executor of the Gloria S. Keesey ORDER AMENDING FINDINGS OF FACT AND CONCLUSIONS OF LAW Plaintiff,

On September 4, 2007, the Court issued its Memorandum of Decision; Findings of Fact and Conclusions of Law. See Docket No. In that Memorandum, the Court ordered the parties to submit briefs addressing their dispute over the calculation of interest. Id. at 11. The parties have since resolved the dispute and stipulated that interest began to accrue on August 1, 2002. See Docket No. 45. The Court therefore AMENDS the Memorandum of Decision as follows:

The final paragraph, beginning with "The parties dispute the date. . . . " is hereby deleted.

The following paragraph is added in place of the deleted text:

"As stipulated by the parties, interest began to accrue on

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United States District Court For the Northern District of California

August 1,	2002,	the	date on	which	Plaintiff	filed	the	estate	tax
return.	Pursua	nt to	I.R.C.	§ 661	l, Plaintii	Ef is	entit	led to	
\$23,618.2	24 in p	re-ju	dgment	intere	st."				

IT IS SO ORDERED.

Dated: September 10, 2007

UNITED STATES DISTRICT JUDGE